

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the \_\_\_\_ day of \_\_\_\_, 2006:

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Present

Vote

Walter C. Zaremba, Chairman  
Kenneth L. Bowman, Vice Chairman  
Sheila S. Noll  
James S. Burgett  
Thomas G. Shepperd, Jr.

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On motion of \_\_\_\_, which carried \_\_, the following ordinance was adopted:

AN ORDINANCE TO AMEND YORK COUNTY CODE SECTION 14-26, RELATING TO TAX SCHEDULES UNDER YORK COUNTY'S BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX, TO PROVIDE THAT AS TO GAS RETAILERS, THE AMOUNT OF TAX IN ANY YEAR MAY BE LIMITED BY THE OPERATION OF CODE OF VIRGINIA § 58.1-3706, AS AMENDED BY THE 2006 GENERAL ASSEMBLY.

BE IT ORDAINED by the York County Board of Supervisors, this \_\_\_\_ day of \_\_\_\_, 2006, that section 14-26, York County Code, be and it is hereby amended to read and provide as follows, such amendment to be effective as of July 1, 2006:

**Sec. 14-26. Tax schedules.**

Except as otherwise provided in this chapter, every person whose gross receipts from a business, profession or occupation subject to licensure exceeded \$100,000 during the preceding license year shall pay a tax levied on such gross receipts in accordance with the following schedule:

- (a) *Contractors.* Every person conducting or engaging in the business of contracting and persons constructing on their own account for sale shall pay an annual license tax of sixteen cents (\$0.16) per one hundred dollars (\$100.00) of gross receipts in the preceding license year. The term "contractor" shall be defined and construed in accordance with the provisions of section 14-27.

- (b) *Retail sales.* Every person conducting or engaging in the business of retail sales shall pay an annual license tax of twenty cents (\$0.20) per one hundred dollars (\$100.00) of gross receipts in the preceding license year, unless, as to gas retailers, the amount of tax in any year is limited by operation of Code of Virginia section 58.1-3706. The term "retail sales" shall be defined and construed in accordance with the provisions of section 14-27.
- (c) *Financial, real estate, and professional services.* Every person conducting or engaging in the business of financial, real estate and/or professional services shall pay an annual license fee of fifty-eight cents (\$0.58) per one hundred dollars (\$100.00) of gross receipts in the preceding license year. The term "financial, real estate, and professional services" shall be defined and construed in accordance with the provisions of section 14-27.
- (d) *Repair, personal, business, and other services.* Every person conducting or engaging in the business of repair, personal or business service or any other business or occupation not specifically listed or excepted herein shall pay an annual license tax of thirty-six cents (\$0.36) per one hundred dollars (\$100.00) of gross receipts in the preceding license year. The term "repair, personal, business and other services" shall be defined and construed in accordance with the provisions of section 14-27.
- (e) *Wholesale merchants.* Every person conducting or engaging in the business of a wholesale merchant shall pay an annual license fee of five cents (\$0.05) per one hundred dollars (\$100.00) of gross purchases in the preceding license year.
- (f) *Telephone and telegraph companies.* Every person providing telephone and telegraph communications in the county shall pay for the privilege an annual license tax equal to one-half of one percent (0.5%) of the gross receipts during the preceding license year from business accruing to such person from any such business in the county. Charges for long distance calls shall not be considered receipts from business in the county.
- (g) *Heat, light, power, water, and gas companies.* Every person furnishing heat, light, power, water or gas for domestic, commercial, governmental or industrial consumption in the county shall pay for the privilege an annual license tax equal to one-half of one percent (0.5%) of the gross receipts of such business derived from within the county during the preceding license year.